

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2019-20		FY 2020-21	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(\$195,000)		(\$290,000)
CASH FUNDS		(\$8,000)		(\$12,000)
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$203,000)		(\$302,000)

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 13 creates a sales and use tax exemption for the following items purchased by an individual for home use:

- Breast pumps, including repair and replacement parts;
- Breast pump collection and storage supplies;
- Breast pump kits, and if the kit includes taxable items, the kit is exempt if the sales price of the taxable items is 10% or less of the total price; and
- Nursing pads.

LB 13 also excludes breast feeding a child in a public place from the public indecency criminal provision. Public indecency is a Class II misdemeanor.

Revenue:

The Department of Revenue estimates the following revenue to the State General Fund, the State Highway Capital Improvement Fund, and the Highway Allocation Fund:

Fiscal Year	General Fund	State Highway Capital Improvement Fund	Highway Allocation Fund	Total
2019-20	(\$195,000)	(\$8,000)	(\$1,000)	(\$204,000)
2020-21	(\$290,000)	(\$12,000)	(\$2,000)	(\$304,000)
2021-22	(\$324,000)	(\$13,000)	(\$2,000)	(\$339,000)

Expenditures:

The Department of Revenue estimates there are no costs to implement LB 13.

Because the bill excludes an activity from a criminal statute, there could also be a minimal impact to political subdivisions. Misdemeanor sentences are generally served in county jails if jail time is imposed. This could result in reduced costs to counties. In addition, any fines assessed pursuant to convictions accrue to the county where the violation occurs to be used for the support of public schools. Fewer convictions may result in a reduction in fines. This amount is not known at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 13	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Lee Will	DATE: 1/22/2019	PHONE: (402) 471-4175	
COMMENTS: Concur with the Department of Revenue's assessment of fiscal impact based on the assumptions provided.			

